Case No: YAMAP0910US PATENT

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_<u>/Mark D. Saralino/</u> Mark D. Saralino September 26, 2006

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Koichiro HIRABAYASHI et al.

Application No.: 10/802,237

Filing Date: March 17, 2004

For: MAGNETIC RECORDING AND REPRODUCTION APPARATUS

Examiner: William Joseph Klimowicz

Art Unit: 2627

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED JUNE 27, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.